

Claim Amendments

Please amend the claims as follows. This listing of claims will replace all prior versions and listing of claims in the application.

1. (Currently Amended) A computer-implemented method for operating on data representing an account, the method comprising:

setting an activity date for an activity having an accounting impact;

determining a balance value corresponding to net sum of activity for the activity date;

setting an accounting impact date corresponding to latest accounting impact date among all journals affecting the balance value;

setting a journal activity date corresponding to latest processing among all journals affecting the balance value; and

posting, in a database, an activity record representing account activity, wherein the activity record includes the activity date, the balance value, the accounting impact date, and the journal activity date.

2. (Original) The method of claim 1, further comprising setting an adjustment value corresponding to sum of activity for the activity date to be applied on subsequent processing dates.

3. (Original) The method of claim 1, further comprising setting a compensating value corresponding to negative sum of activity for prior processing dates applied on the activity date.
4. (Original) The method of claim 1, further comprising setting an adjustment accounting impact date corresponding to latest accounting impact date among all journals affecting the adjustment value.
5. (Original) The method of claim 1, wherein the activity record is posted to a specific period.
6. (Original) The method of claim 1, further comprising obtaining an as-on value for the account for a given date.
7. (Original) The method of claim 6, wherein obtaining the as-on value comprises summing balance values for all dates up to and including the given date.
8. (Original) The method of claim 6, further comprising obtaining latest journal accounting impact date.
9. (Original) The method of claim 6, further comprising obtaining latest journal activity date.

10. (Original) The method of claim 6, wherein the as-on value is obtained for a specific period.
11. (Original) The method of claim 1, further comprising obtaining an as-of value for the account for a given date.
12. (Original) The method of claim 11, wherein obtaining the as-of value comprises summing balance values, adjustment values, and compensating values for all dates up to and including the given date.
13. (Original) The method of claim 11, further comprising obtaining latest journal accounting impact date.
14. (Original) The method of claim 11, further comprising obtaining latest journal activity date.
15. (Original) The method of claim 11, wherein the as-of value is obtained for a specific period.
16. (Original) The method of claim 1, further comprising obtaining total adjustments for the account for a given date by summing adjustment values for all dates up to and including the given date.

17. (Original) The method of claim 1, further comprising obtaining net adjustments for the account for a given date by summing adjustment values and compensating values for all dates up to and including the given date.
18. (Original) The method of claim 1, further comprising archiving activity records according to a retention schedule.
19. (Original) The method of claim 18, wherein archiving comprises creating one or more gap records for assuming values from one or more activity records.
20. (Original) The method of claim 19, wherein archiving comprises merging one or more consecutive gap records.
21. (Original) The method of claim 19, wherein archiving comprises creating a new activity record having an activity date equal to the earliest date in the retention schedule that follows a date of the gap record.
22. (Original) The method of claim 21, wherein the new activity record comprises a balance value of zero.
23. (Original) The method of claim 18, wherein the retention schedule comprises one or more of a required number of days for maintaining activity records, a required

number of months for maintaining activity records, and a required number of years for maintaining activity records.

24. (Withdrawn) A system for operating on data representing an account, the system comprising:

a database for storing data representing an account; and

a controller for instructing the database to store an activity date for an activity having an accounting impact, a balance value corresponding to net sum of activity for the activity date, an accounting impact date corresponding to latest accounting impact date among all journals affecting the balance value, and a journal activity date corresponding to latest processing date among all journals affecting the balance value.

25. (Withdrawn) The system of claim 24, wherein the controller instructs the database to store an adjustment value corresponding to sum of activity for the activity date to be applied on subsequent processing dates.

26. (Withdrawn) The system of claim 24, wherein the controller instructs the database to store a compensating value corresponding to sum of activity for prior processing dates applied on the activity date.

27. (Withdrawn) The system of claim 24, wherein the controller instructs the database to store an adjustment accounting impact date corresponding to latest accounting impact date among all journals affecting the adjustment value.

28. (Withdrawn) The system of claim 24, wherein the controller obtains an as-on value for the account for a given date in response to a query.

29. (Withdrawn) The system of claim 24, wherein the controller obtains an as-of value for the account for a given date in response to a query.

30. (Withdrawn) The system of claim 24, wherein the controller archives activity records according to a retention schedule.

31. (Withdrawn) A computer program stored on a computer-readable medium, the program comprising instructions for receiving:

an activity date for an activity having an accounting impact;

a balance value corresponding to net sum of activity for the activity date;

an accounting impact date corresponding to latest accounting impact date among all journals affecting the balance value; and

a journal activity date corresponding to latest processing date among all journals affecting the balance value.

32. (Withdrawn) The program of claim 31, further comprising instructions for receiving an adjustment value corresponding to sum of activity for the activity date to be applied on subsequent processing dates.

33. (Withdrawn) The program of claim 31, further comprising instructions for receiving a compensating value corresponding to sum of activity for prior processing dates applied on the activity date.

34. (Withdrawn) The program of claim 31, further comprising instructions for receiving an adjustment accounting impact date corresponding to latest accounting impact date among all journals affecting the adjustment value.

35. (Withdrawn) The program of claim 31, further comprising instructions for obtaining an as-on value for the account for a given date.

36. (Withdrawn) The program of claim 31, further comprising instructions for obtaining an as-of value for the account for a given date.

37. (Withdrawn) The program of claim 31, further comprising instructions for archiving activity records according to a retention schedule.

38. (Withdrawn) The program of claim 31, wherein the computer-readable medium comprises at least one of a disk, a device, and a propagated signal.